

Instructions: Use this form in conjunction with Forest Service Handbook (FSH) 1509.11, Ch. 70, Financial Planning Requirements, for participating, challenge cost-share, joint venture, and cost-reimbursable agreements. This form may be used for other types of Forest Service Manual 1580 agreements, when useful. Choose one of the three (3) financial plan versions and complete. Each version requires identical information and result in calculations and cost analysis that are the same. Version 1 cost analysis data values are automatically entered into the financial plan matrix. Version 2 requires manual entry of the cost analysis data values into the financial plan matrix. Version 3 should be used if there are multiple Cooperators. Users do not have to use or print versions/sheets that are not applicable to their agreement.

The purpose of this form is to capture the total estimated value of the proposed agreement. Once the agreement is approved, in writing, by the parties, then this financial plan becomes the financial estimates for the agreement. This financial plan must display the parties' expected contributions to the agreement. These contributions should be broken down by party contribution type (e.g., non-cash, in-kind, cash to cooperator), see below for definitions, and cost elements (e.g., salaries, supplies, travel). Cost element values should be the result of documented cost analysis on this form. Each financial plan version provides samples of cost analysis calculations, see associated Excel comment balloons. Additional instructions are located on version 1 cost analysis tabs.

Definitions for the Matrix Column Headings:

(a) Forest Service Noncash Contribution: Forest Service noncash contributions may consist of employee salaries, overhead (indirect), travel provided, and/or equipment and supplies purchased and provided to the Cooperator for use in the project. These costs are an expense to the Forest Service, but do not include funding for reimbursement of Cooperator expenses.

(b) Forest Service Cash to Cooperator: This is the maximum amount of funding that will be reimbursed or advanced by the Forest Service to the Cooperator. This is an expense to the Forest Service.

(c) Cooperator Noncash Contribution: These are expenses the Cooperator incurs that are contributed to the project in lieu of cash, but for which costs are incurred, such as employee salaries, overhead (indirect costs), travel, equipment, supplies, and so forth. These do not include in-kind contributions from third parties, such as donations from other entities or volunteer labor. All the costs listed here are an expense to the Cooperator.

(d) Cooperator In-Kind Contribution: In-kind contribution provided to the Cooperator from a third party organization(s) for use in the project for which the Cooperator has incurred no expense. Value assessed for volunteer labor and donated materials, equipment and supplies should be valued based on FSH 1509.11, Ch. 70. These values are not reimbursable and can only be used to satisfy the Cooperator's matching requirement. Display these contributions by Cost Element Expenditures.

(e) Total Project Value: The sum of all the values provided toward the project. This figure reflects the true estimated cost of the project.

Definitions for Cost Allowability

(a) **Allowable Cost:** A cost, as recorded on the Agreements Financial Plan (Long, Medium, and Short) forms, associated with an agreement, which meets the criteria for authorized expenditures specific in a cost principle methodology. Generally, it meets the cost principle methodology, and is a cost the parties to an agreement intend to charge, and must be: Reasonable for the performance of the award; Necessary and reasonable for proper and efficient performance and administration of the agreement; Consistently treated as either a direct or indirect cost; Generally, determined in accordance with generally accepted accounting principles (GAAP); Net of all applicable credits (that is, less any future rebates from the purchase of goods or services); Separate from a cost or from a cost-sharing/matching requirement of another Federal award or agreement, unless otherwise permitted by Federal law or regulation; Adequately documented; Authorized or not prohibited by Federal, State, or local laws and regulations; Compliant with limits or exclusions on types or amounts of costs, as set forth in relevant Federal laws, agreement terms and conditions, or other governing regulations (examples of such costs include: entertainment, alcohol, and taxes); and, Consistent with the agency's and cooperator's internal policies, regulations, and procedures that apply to both Federal awards or agreements and other cooperator activities.

(b) **Allocable Cost:** A cost, as recorded on the Agreements Financial Plan (Long, Medium, and Short) forms, associated with an agreement, which in accordance with the relative benefit received by either party for the award, is treated consistently with other costs incurred for the same purpose and in like circumstances, and if it: Is incurred specifically for the award; Benefits both the award and other ancillary work, and the cost may be distributed in reasonable proportion to the benefits received (an example of this type of cost is a piece of equipment that is used for multiple projects); or Necessary to the overall operation of the organization, although a direct relationship to any particular cost objective may not be shown.

(c) **Reasonable Cost:** A cost, as recorded on the Agreements Financial Plan (Long, Medium, and Short) forms, associated with an agreement, that, in its nature and amount, does not exceed an amount that a prudent person, under the circumstances prevailing at the time the decision was made, would incur. Other factors to consider are: Whether the cost is of a type generally recognized as ordinary and necessary for the entity's operation or agreement performance; The restraints or requirements imposed by factors such as generally accepted, sound, business practices; arms-length bargaining; Federal and State laws and regulations; and the terms and conditions of the agreement; Market prices or industry standard costs for similar goods and services (that is, is the cooperator offering goods or services for an amount that exceeds what is readily available in the marketplace); Whether individuals concerned acted with prudence under the circumstances, considering their responsibilities to the entity; its members, employees, and clients; the public; and the government; and Significant deviations from established practices of the governmental entity that might unjustifiably increase costs charged to the agreement.

Burden Statement

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0596-0217. The time required to complete this information collection is estimated to average 45 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD). To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington, DC 20250-9410 or call toll free (866) 632-9992 (voice). TDD users can contact USDA through local relay or the Federal relay at (800) 877-8339 (TDD) or (866) 377-8642 (relay voice). USDA is an equal opportunity provider and employer.

Attachment: Exhibit AUSFS Agreement No.: 14-RO-11031200-022
Cooperator Agreement No.: Mod. No.:

Note: This Financial Plan may be used when:
(1) No program income is expected and
(2) The Cooperator is not giving cash to the FS and
(3) There is no other Federal funding

Agreements Financial Plan (Short Form)**Financial Plan Matrix:** Note: All columns may not be used. Use depends on source and type of contribution(s).

COST ELEMENTS	FOREST SERVICE CONTRIBUTIONS		COOPERATOR CONTRIBUTIONS		(e) Total
	(a) Noncash	(b) Cash to Cooperator	(c) Noncash	(d) In-Kind	
Direct Costs					
Salaries/Labor	\$1,917.00	\$0.00	\$265,682.00	\$0.00	\$267,599.00
Travel	\$62.50	\$0.00	\$0.00	\$0.00	\$62.50
Equipment	\$0.00	\$0.00	\$98,740.00	\$0.00	\$98,740.00
Supplies/Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$342,644.00	\$0.00	\$0.00	\$342,644.00
Other					\$0.00
Subtotal	\$1,979.50	\$342,644.00	\$364,422.00	\$0.00	\$709,045.50
Coop Indirect Costs		\$0.00	\$0.00		\$0.00
FS Overhead Costs	\$0.00				\$0.00
Total	\$1,979.50	\$342,644.00	\$364,422.00	\$0.00	
Total Project Value:					\$709,045.50

Matching Costs Determination	
Total Forest Service Share = (a+b) + (e) = (f)	(f) 48.60%
Total Cooperator Share (c+d) + (e) = (g)	(g) 51.40%
Total (f+g) = (h)	(h) 100.00%

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Exhibit B

DESCRIPTION OF WORK:

Under this project agreement Gila County shall:

1. Produce, haul and place aggregate material on unpaved sections of the Young Road (FR 512) at a cost not to exceed \$342,644. Project limits are from the end of existing pavement approximately 3 miles south on 512 from the intersection of SR260 to the beginning of existing pavement near Young, Arizona. Project will consist of pit generated and purchased aggregate material placement on roadway, spread, watered and compacted with cross-slopes constructed to drain water off roadway.

Project work is expected to begin in 2015 after the agreement is fully executed. Specific start dates are dependant on weather and personnel availability.

WORKSHEET FOR

FS Non-Cash Contribution Cost Analysis, Column (a)

Use this worksheet to perform the cost analysis that supports the lump sum figures provided in the matrix. NOTE: This worksheet auto populates the relevant and applicable matrix cells.

Cost element sections may be deleted or lines may be hidden, if not applicable. Line items may be added or deleted as needed. The Standard Calculation sections provide a standardized formula for determining a line item's cost, e.g. $\text{cost/day} \times \# \text{ of days} = \text{total}$, where the total is calculated automatically. The Non-Standard Calculation sections provide a write-in area for line items that require a calculation formula that is other than the standardized formulas, e.g. instead of salaries being calculated by $\text{cost/day} \times \# \text{ of days}$, costs may be calculated simply by a contracted value that is not dependent on days worked, such as $1 \text{ employee} \times \$1,200/\text{contract} = \$1,200$. Be sure to review your calculations when entering in a Non-Standard Calculation, and provide a brief explanation of units used to make calculation, e.g. '1 month contract,' on a line below the figures.

Salaries/Labor

Standard Calculation

Job Description	Cost/Day	# of Days	Total
GS-12 Engineer	\$425.00	3.00	\$1,275.00
GS-11 G&A	\$321.00	2.00	\$642.00
			\$0.00
			\$0.00
			\$0.00

Non-Standard Calculation

Total Salaries/Labor

\$1,917.00

Travel

Standard Calculation

Travel Expense	Employees	Cost/mile	# of Miles	Total
mileage		\$0.25	250.00	\$62.50
				\$0.00
				\$0.00
				\$0.00
				\$0.00

Non-Standard Calculation

Total Travel

\$62.50

Equipment

Standard Calculation

Piece of Equipment	# of Units	Cost/Day	# of Days	Total
				\$0.00
				\$0.00
				\$0.00
				\$0.00

Non-Standard Calculation

Total Equipment		\$0.00
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Supplies/Materials				
Standard Calculation				
Supplies/Materials	# of Items	Cost/Item	Total	
				\$0.00
				\$0.00
				\$0.00
				\$0.00
Non-Standard Calculation				

Total Supplies/Materials		\$0.00
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Printing				
Standard Calculation				
Paper Material	# of Units	Cost/Unit	Total	
				\$0.00
Non-Standard Calculation				
Total Printing				\$0.00

Other Expenses				
Standard Calculation				
Item	# of Units	Cost/Unit	Total	
				\$0.00
				\$0.00
				\$0.00
				\$0.00
Non-Standard Calculation				

Total Other		\$0.00
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Subtotal Direct Costs	\$1,979.50
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Forest Service Overhead Costs				
Current Overhead Rate	Subtotal Direct Costs		Total	
	\$1,979.50			\$0.00
Total FS Overhead Costs				\$0.00

TOTAL COST	\$1,979.50
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WORKSHEET FOR

FS Cash to the Cooperator Cost Analysis, Column (b)

Use this worksheet to perform the cost analysis that supports the lump sum figures provided in the matrix. NOTE: This worksheet auto populates the relevant and applicable matrix cells.

Cost element sections may be deleted or lines may be hidden, if not applicable. Line items may be added or deleted as needed. The Standard Calculation sections provide a standardized formula for determining a line item's cost, e.g. $\text{cost/day} \times \# \text{ of days} = \text{total}$, where the total is calculated automatically. The Non-Standard Calculation sections provide a write-in area for line items that require a calculation formula that is other than the standardized formulas, e.g. instead of salaries being calculated by $\text{cost/day} \times \# \text{ of days}$, costs may be calculated simply by a contracted value that is not dependent on days worked, such as $1 \text{ employee} \times \$1,200/\text{contract} = \$1,200$. Be sure to review your calculations when entering in a Non-Standard Calculation, and provide a brief explanation of units used to make calculation, e.g. '1 month contract,' on a line below the figures.

Salaries/Labor

Standard Calculation

Job Description	Cost/Day	# of Days	Total
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00

Non-Standard Calculation

Total Salaries/Labor	\$0.00
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Travel

Standard Calculation

Travel Expense	Employees	Cost/Trip	# of Trips	Total
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

Non-Standard Calculation

Total Travel	\$0.00
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Equipment

Standard Calculation

Piece of Equipment	# of Units	Cost/Day	# of Days	Total
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

Non-Standard Calculation

Total Equipment		\$0.00
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Supplies/Materials**Standard Calculation**

Supplies/Materials	# of Items	Cost/Item	Total
			\$0.00
			\$0.00
			\$0.00
			\$0.00

Non-Standard Calculation

Total Supplies/Materials		\$0.00
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Printing**Standard Calculation**

Paper Material	# of Units	Cost/Unit	Total
			\$0.00

Non-Standard Calculation

Total Printing		\$0.00
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Other Expenses**Standard Calculation**

Item	# of Units	Cost/Unit	Total
			\$0.00
			\$0.00
			\$0.00
			\$0.00

Non-Standard Calculation

agg surfacing contract/in-house work	\$342,644.00
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Total Other	\$342,644.00
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Subtotal Direct Costs**\$342,644.00****Cooperator Indirect Costs**

Current Overhead Rate	Subtotal Direct Costs		Total
	\$342,644.00		\$0.00
Total Coop. Indirect Costs			\$0.00

TOTAL COST**\$342,644.00**

WORKSHEET FOR

Cooperator Non-Cash Contribution Cost Analysis, Column (c)

Use this worksheet to perform the cost analysis that supports the lump sum figures provided in the matrix.
NOTE: This worksheet auto populates the relevant and applicable matrix cells.

Cost element sections may be deleted or lines may be hidden, if not applicable. Line items may be added or deleted as needed. The Standard Calculation sections provide a standardized formula for determining a line item's cost, e.g. $\text{cost/day} \times \# \text{ of days} = \text{total}$, where the total is calculated automatically. The Non-Standard Calculation sections provide a write-in area for line items that require a calculation formula that is other than the standardized formulas, e.g. instead of salaries being calculated by $\text{cost/day} \times \# \text{ of days}$, costs may be calculated simply by a contracted value that is not dependent on days worked, such as $1 \text{ employee} \times \$1,200/\text{contract} = \$1,200$. Be sure to review your calculations when entering in a Non-Standard Calculation, and provide a brief explanation of units used to make calculation, e.g. '1 month contract,' on a line below the figures.

Salaries/Labor

Standard Calculation

Job Description	Cost/Day	# of Days	Total
Young Rd 512 placing material	\$13,284.10	20.00	\$265,682.00
Administration			\$0.00
			\$0.00
			\$0.00
			\$0.00

Non-Standard Calculation

Total Salaries/Labor

\$265,682.00

Travel

Standard Calculation

Travel Expense	Employees	Cost/Trip	# of Trips	Total
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

Non-Standard Calculation

Total Travel

\$0.00

Use of Equipment

Standard Calculation

Piece of Equipment	# of Units	Cost/Day	# of Days	Total
D-8 Dozer	1.00	\$675.00	20.00	\$13,500.00
Ingersoll Roller	2.00	\$232.00	20.00	\$9,280.00
Loader	1.00	\$260.00	20.00	\$5,200.00
Motor Grader	3.00	\$560.00	20.00	\$33,600.00
Dump Truck	1.00	\$378.00	20.00	\$7,560.00
Water Truck	3.00	\$378.00	20.00	\$22,680.00
Transport Truck & Trailer	1.00	\$460.00	2.00	\$920.00

3/4T 4X4 Pickup	5.00	\$60.00	20.00	\$6,000.00
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Non-Standard Calculation

Total Equipment

\$98,740.00

Supplies/Materials

Standard Calculation

Supplies/Materials	# of Items	Cost/Item	Total
			\$0.00
			\$0.00
			\$0.00
			\$0.00

Non-Standard Calculation

Total Supplies/Materials

\$0.00

Printing

Standard Calculation

Paper Material	# of Units	Cost/Unit	Total
			\$0.00

Non-Standard Calculation

Total Printing

\$0.00

Other Expenses

Standard Calculation

Item	# of Units	Cost/Unit	Total
			\$0.00
			\$0.00
			\$0.00
			\$0.00

Non-Standard Calculation

Total Other

\$0.00

Subtotal Direct Costs

\$364,422.00

Cooperator Indirect Costs

Current Overhead Rate	Subtotal Direct Costs	Total
	\$364,422.00	\$0.00
Total Coop. Indirect Costs		\$0.00

TOTAL COST

\$364,422.00

WORKSHEET FOR

Cooperator In-Kind Contribution Cost Analysis, Column (d)

Use this worksheet to perform the cost analysis that supports the lump sum figures provided in the matrix.
NOTE: This worksheet auto populates the relevant and applicable matrix cells.

Cost element sections may be deleted or lines may be hidden, if not applicable. Line items may be added or deleted as needed. The Standard Calculation sections provide a standardized formula for determining a line item's cost, e.g. $\text{cost/day} \times \# \text{ of days} = \text{total}$, where the total is calculated automatically. The Non-Standard Calculation sections provide a write-in area for line items that require a calculation formula that is other than the standardized formulas, e.g. instead of salaries being calculated by $\text{cost/day} \times \# \text{ of days}$, costs may be calculated simply by a contracted value that is not dependent on days worked, such as 1 employee $\times \$1,200/\text{contract} = \$1,200$. Be sure to review your calculations when entering in a Non-Standard Calculation, and provide a brief explanation of units used to make calculation, e.g. '1 month contract,' on a line below the figures.

Salaries/Labor

Standard Calculation

Job Description	Cost/Day	# of Days	Total
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00

Non-Standard Calculation

Total Salaries/Labor

\$0.00

Travel

Standard Calculation

Travel Expense	Employees	Cost/Trip	# of Trips	Total
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

Non-Standard Calculation

Total Travel

\$0.00

Equipment

Standard Calculation

Piece of Equipment	# of Units	Cost/Day	# of Days	Total
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

Non-Standard Calculation

Total Equipment \$0.00

Supplies/Materials

Standard Calculation

Supplies/Materials	# of Items	Cost/Item	Total
			\$0.00
			\$0.00
			\$0.00
			\$0.00

Non-Standard Calculation

Total Supplies/Materials \$0.00

Printing

Standard Calculation

Paper Material	# of Units	Cost/Unit	Total
			\$0.00

Non-Standard Calculation

Total Printing \$0.00

Other Expenses

Standard Calculation

Item	# of Units	Cost/Unit	Total
			\$0.00
			\$0.00
			\$0.00
			\$0.00

Non-Standard Calculation

Total Other \$0.00

Subtotal Direct Costs \$0.00

TOTAL COST \$0.00